

(2) *Exception for certain provisions.*
* * * Paragraph (d)(6)(i) of this section as it relates to a CDE's investment under paragraph (d)(1)(iv)(A), paragraph (e)(3)(iii) of this section as it relates to the distribution of undistributed "operating income" for the prior taxable year and to the application of §1.704-1(b)(1)(vii), paragraph (e)(3)(iii)(B) of this section, paragraph (e)(3)(iii)(D) of this section as it relates to any other depreciation and amortization deductions under the Code, and paragraph (e)(4) of this section apply to taxable years ending on or after the date of publication of the Treasury decision adopting these rules as final regulation in the **Federal Register**.

Linda E. Stiff,
*Deputy Commissioner for
Services and Enforcement.*

(Filed by the Office of the Federal Register on August 8, 2008, 8:45 a.m., and published in the issue of the Federal Register for August 11, 2008, 73 F.R. 46572)

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2008-86

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the

activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on October 6, 2008, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

The Boston Group Charitable Foundation
Sandy, UT
Foresters Longhorn Branch
Fort Worth, TX

Discontinuation of Publication of Legislative Cumulative Bulletins

Announcement 2008-87

The IRS has discontinued publication of the Legislative Cumulative Bulletins. This information is readily available on various websites much earlier than when this volume could be released for publication. Below is a list of online sources in which legislative information can be obtained.

<http://thomas.loc.gov/>
<http://www.reginfo.gov/public/>
<http://uscode.house.gov/>
<http://www.gpoaccess.gov/fr/index.html>

The last Legislative Bulletin was published for 2003 legislation because our resources no longer support its publication.

If you have any comments or questions, please contact the Tax Forms and Publications Division at taxforms@irs.gov, or at SE:W:CAR:MP:T, Room 6526, 1111 Constitution Avenue, NW, Washington, DC 20224.

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2008-88

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on October 6, 2008, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Heaven in View, Inc.
Woodbridge, VA
Pueblo of Laguna
Old Laguna, NM
Gymnastics Foundation of Maui
Kahului, HI

God Financial Plan, Inc.
Oakland, CA
Affordable Shelters, Inc.
South Gate, CA
Debt Advocate of America, Inc.
Killeen, TX
Folk Traditions Conservancy
Santa Barbara, CA
Individual Freedom Ministries Church
Orange City, FL
Gifts for Kids, Inc.
Erie, PA
Dabney & West Foundation, Inc.
Colbert, OK
Institute for the Development of
Human Resources
Wilmington, DE
American Fund for Consumer Credit
Counseling, Inc.
Commack, NY
Institute of Prevention and Nutritional
Medicine, Inc.
Rocky Mount, NC
The Stephanie Mull Foundation For
Children's Art
Portland, ME

Arts Reach, Inc.
Rochester, NY

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

Announcement 2008-89

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declaratory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section

170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organization that were the basis for the revocation. This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

The Dowd Foundation
Wilkes-Barre, PA
National Credit Counseling Services
Orlando, FL